



# NORFOLK

*Office of the City Attorney*

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May 12, 2015

To the Honorable Council  
City of Norfolk, Virginia

**R-15**

Re: Tax Overpayment  
Robert Frank Wright, Inc.

Dear Ladies and Gentlemen:

Attached please find an ordinance directing the City Treasurer to refund to Robert Frank Wright, Inc., \$4,261.08 based upon the overpayment of Business Personal Property Tax for years 2012 through 2014, resulting in a refund due of \$4,261.08, plus interest.

Respectfully submitted,

A handwritten signature in blue ink, appearing to be "Bernard A. Pishko".

Bernard A. Pishko  
City Attorney

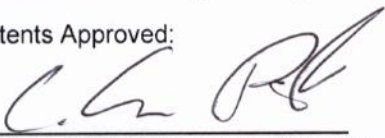
Recommendation: Adopt Ordinance

4/14/2015mr

Form and Correctness Approved: 

By Michael G. Frazier  
Office of the City Attorney

Contents Approved:

By   
DEPT. Commissioner of the Revenue

Pursuant to Section 72 of the City Charter, I hereby certify that the money required for this item is in the city treasury to the credit of the fund from which it is drawn and not appropriated for any other purpose.

\$ 4,261.08 1000-104-010-4201  
Alison Kelly Account  
Director of Finance Date 5/6/15

NORFOLK, VIRGINIA

## ORDINANCE No.

AN ORDINANCE DIRECTING THE CITY TREASURER TO  
ISSUE A REFUND TO ROBERT FRANK WRIGHT, INC.  
BASED UPON THE OVERPAYMENT OF BUSINESS  
PERSONAL PROPERTY TAXES FOR THE TAX YEARS  
2012 THROUGH 2014.

- - -

WHEREAS the Commissioner of the Revenue has determined  
that business personal property taxes were erroneously overpaid  
by Robert Frank Wright, Inc. for tax years 2012 through 2014,  
and has corrected this assessment in accordance with Virginia  
Code § 58.1-3981; and

WHEREAS the Commissioner of the Revenue has certified  
with the consent of the City Attorney that the aforementioned  
taxpayer paid all taxes due on the erroneous assessment and is  
entitled to a refund of excess taxes paid based on the corrected  
assessment in the amount of \$4,261.08, plus interest;

BE IT ORDAINED by the Council of the City of Norfolk:

Section 1:- That \$4,261.08 is hereby appropriated  
for a refund to Robert Frank Wright, Inc. for tax  
years 2012 through 2014;

Section 2:- That the Treasurer of the City of  
Norfolk is hereby directed to refund to Robert Frank  
Wright, Inc. in the amount specified above as soon as

practicable upon passage of this ordinance.

Section 3:- That this ordinance shall be in effect from and after its adoption.

**Norfolk Commissioner of the Revenue  
Certification and Request for the Refund  
Of Previously Paid Tax to:**

**Robert Frank Wright Inc.**

**Account Number  
119698/037249**

**April 9, 2015**

**Overview:**

The City of Norfolk statutorily assessed the business personal property of the above business for the years of 2012 through 2014. The taxpayer's accountant has supplied asset listings for the years above. This refund represents the difference in the actual assessments and the statutory assessments.

In compliance with **Norfolk Code § 24-7**, the Commissioner of the Revenue's files pertaining to this request are available for inspection by the City Attorney.

**Fiscal Impact:**

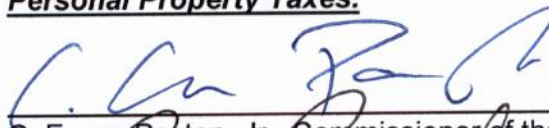
This refund reduces **Business Personal Property** revenue by **\$4,261.08** for the 2015 fiscal year.

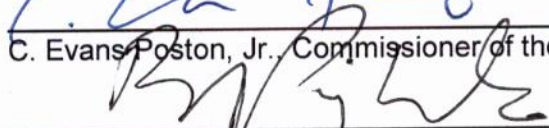
**Conclusion:**


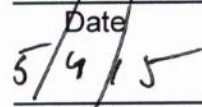
It is recommended that the City Attorney consent to the issuance of the refund and call for City Council to direct the City Treasurer to refund the **Business Personal Property** overpayment of **\$4,261.08**.

**Certification**

I, C. Evans Poston, Jr., Commissioner of the Revenue for the City of Norfolk, certify that the above named company is due a refund in the amount of \$4,261.08 as specified by **Virginia Code §58.1-3981** due to the overpayment of **Business Personal Property Taxes**.

  
\_\_\_\_\_  
C. Evans Poston, Jr., Commissioner of the Revenue

  
\_\_\_\_\_  
Bernard Pishko, City Attorney

  
\_\_\_\_\_  
Date  
  
\_\_\_\_\_  
Date